

**Maine Revised Statutes**  
**Title 18-A: PROBATE CODE**  
**Article :**

**§8-113. TERMINATION OF RECEIVERSHIP**

If at the expiration of said 8 years said property has not been accounted for, delivered or paid over under section 8-112 the court shall order the distribution of the remainder to the persons to whom, and in the shares and proportions in which, it would have been distributed if said absentee had died intestate within the State on the day 8 years after the date of the disappearance or absconding as found and recorded by the court, except that said receiver shall deduct from the share of each distributee and pay to the State Tax Assessor for the use of the State such amount as said distributee would have paid in an inheritance tax to the State if said distributee had received the property by inheritance from a deceased resident of this State. [ 1979 , c . 540 , §1 (NEW) . ]

SECTION HISTORY  
1979, c. 540, §1 (NEW).

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